

## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	the	Matter	of	the	Appeal	of	)	82A-233	ΜV
W.	Κ.	Equipmen	ıt (	Compa	any		)		

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed October 9, 1985, by W. K. Equipment Company for rehearing of its appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be ahd the same is hereby denied and that our order of September 10, 1985, be and the same is hereby affirmed.

Done at Sacramento, California this 4th day of February, 1986, by the State Board of Equalization, with Board Members Mr. Nevins, Mr. Collis, Mr. Bennett, Mr. Dronenburg and Mr. Harvey present.

Richard Nevins	Chairman		
Conwav H. Collis	. Member		
William M. Bennett	. Member		
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Ernest J. Dronenburg, Jr.	, Member		
Walter Harvey*	, Member		

\*For Kenneth Cory, per Government Code section 7.9